



# FY22 Public Budget Hearing

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Dr. Noris Price, Superintendent  
Samantha Jenkins, Chief Financial Officer

# Mission and Vision

## Our Mission

The mission of the Baldwin County School District, in collaboration with families and community, is to educate students who will graduate college and career ready and become contributing members of our local and global communities.

## Our Vision

Our vision is to empower students to achieve their maximum potential for lifelong success.

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# **Guiding Principle: Budget Supports the Strategic Plan**

- **Focus Area I – To Increase Student Achievement**
  - **Focus Area II – To Increase School and Community Partnerships**
  - **Focus Area III – To Recruit and Retain High-performing Staff**
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# Budget Development Process

- Zero-Based Budgeting
  - Line item justification of each department and school budget (CFO/Superintendent-led)
  - Budgets must align to the strategic plan and reflect an investment in our students.
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# Budget Discussion

- Review Historical Budgets, Actual Revenues and Expenditures, Fund Balance
  - Estimated Budgeted FY22 Revenues
  - Proposed Budgeted FY22 Expenses
  - CARES I & II Act/ARP (American Rescue Plan) Act Budget
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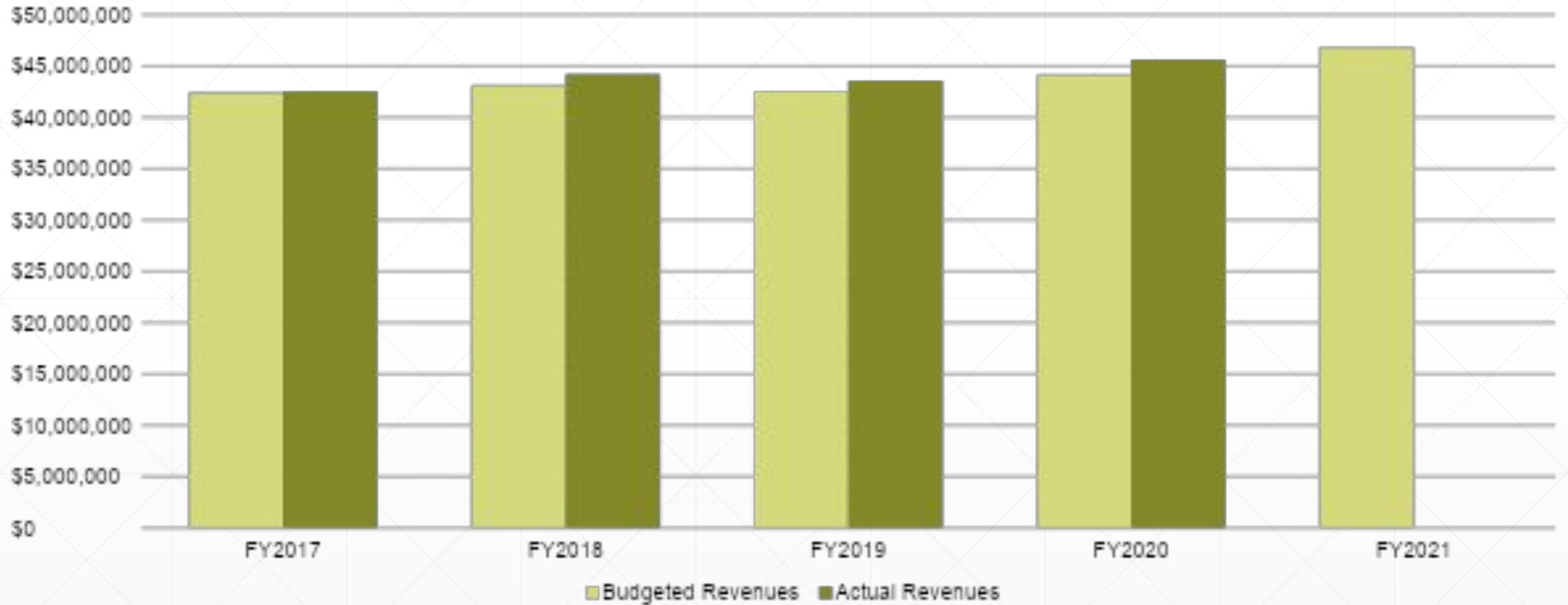


# Fund Balance

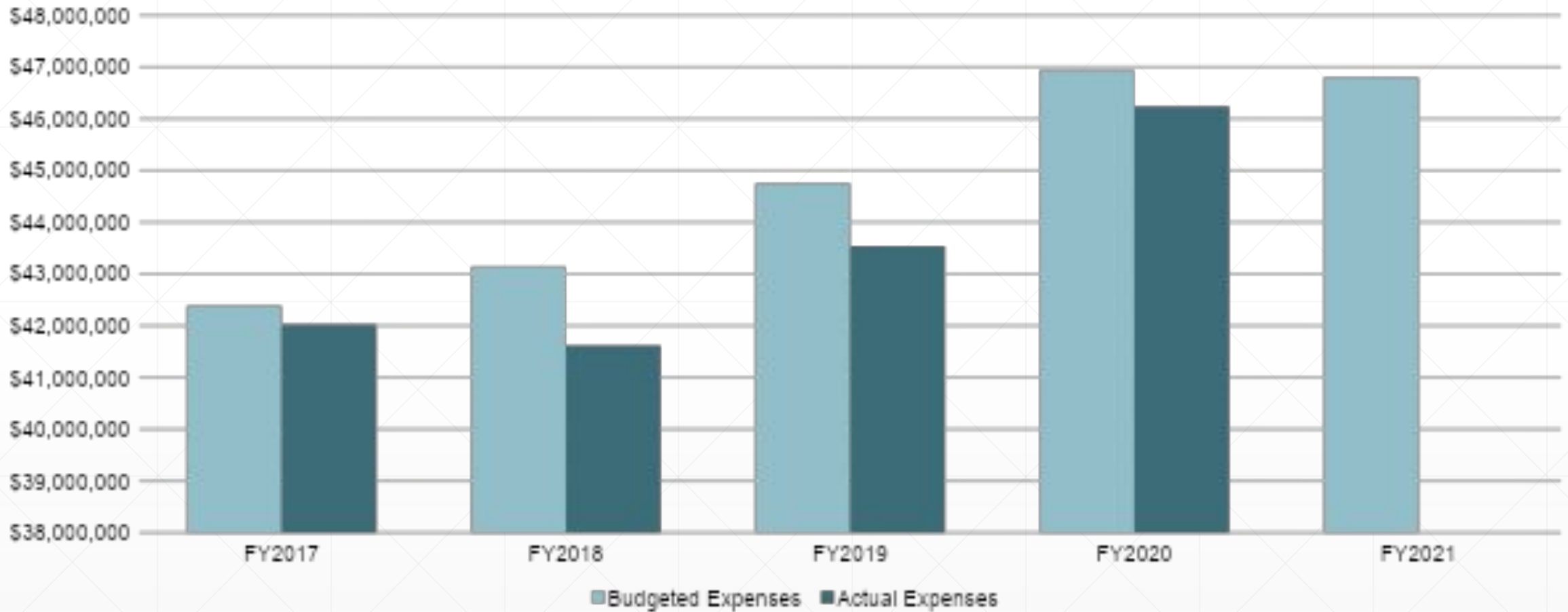
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Historical General Fund, Fund Balance

## Historical Budget to Actual Revenues

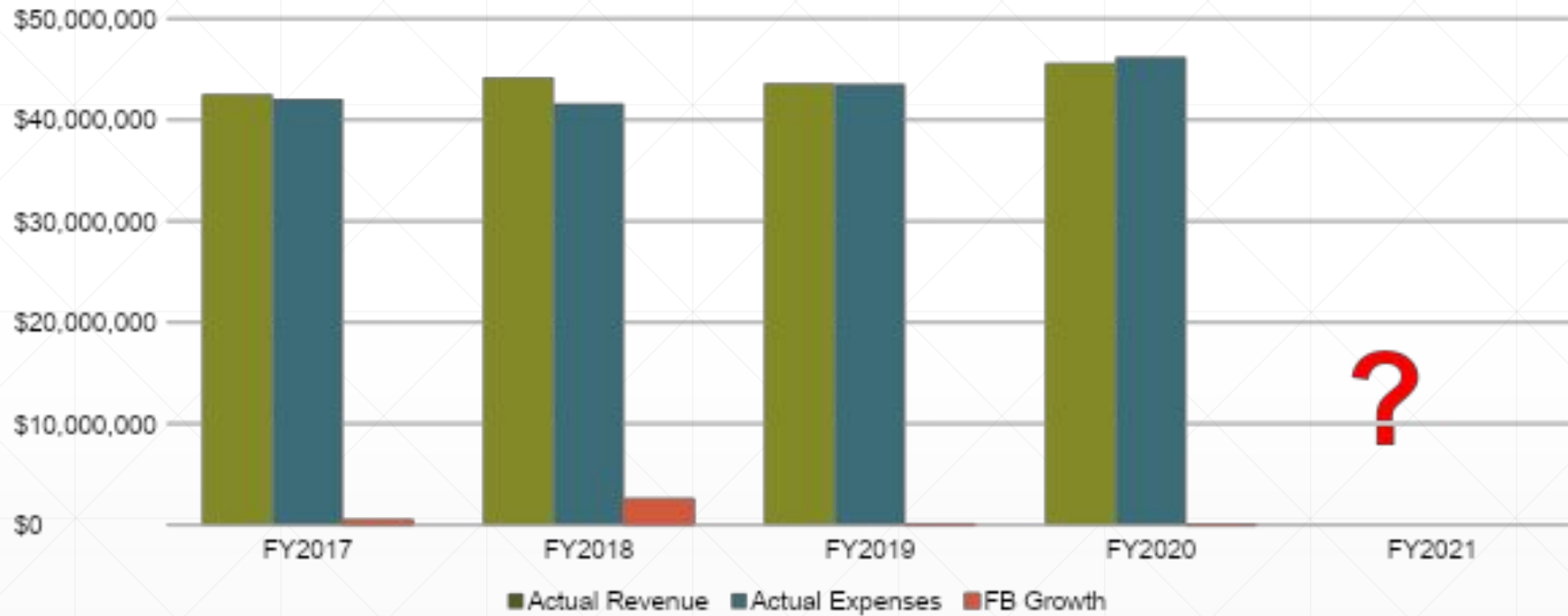


## Historical Budget to Actual Expenses

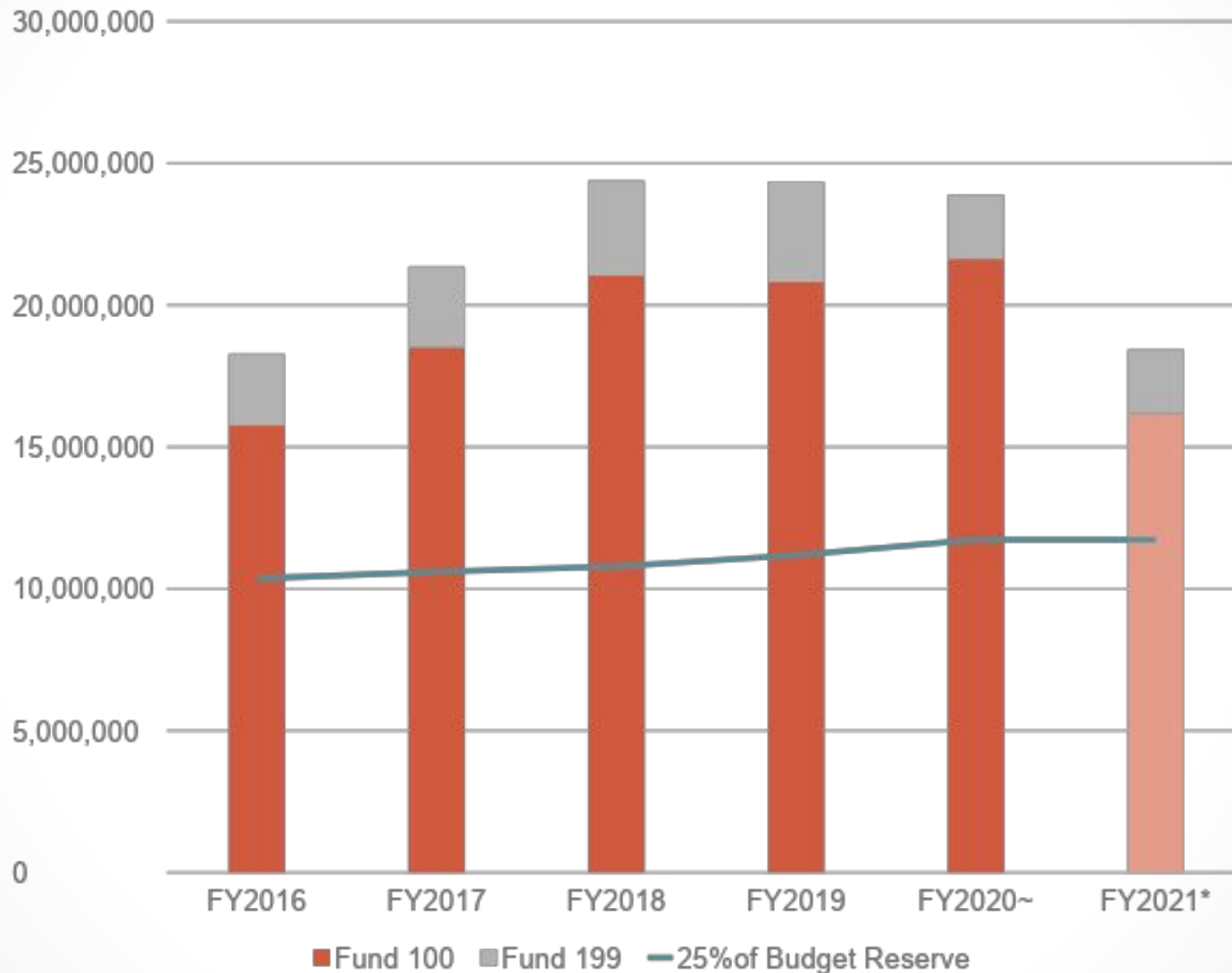




# Actual Revenues to Actual Expenses



### Historical Fund Balance



## Fund Balances

	Fund 100	Fund 199
<b>FY2016</b>	<b>15,755,299</b>	<b>2,523,817</b>
<b>FY2017</b>	<b>18,513,224</b>	<b>2,844,425</b>
<b>FY2018</b>	<b>21,043,560</b>	<b>3,354,961</b>
<b>FY2019</b>	<b>20,810,303</b>	<b>3,545,694</b>
<b>FY2020~</b>	<b>21,629,609</b>	<b>2,259,285</b>
<b>FY2021*</b>	<b>22,502,246</b>	<b>2,259,285</b>

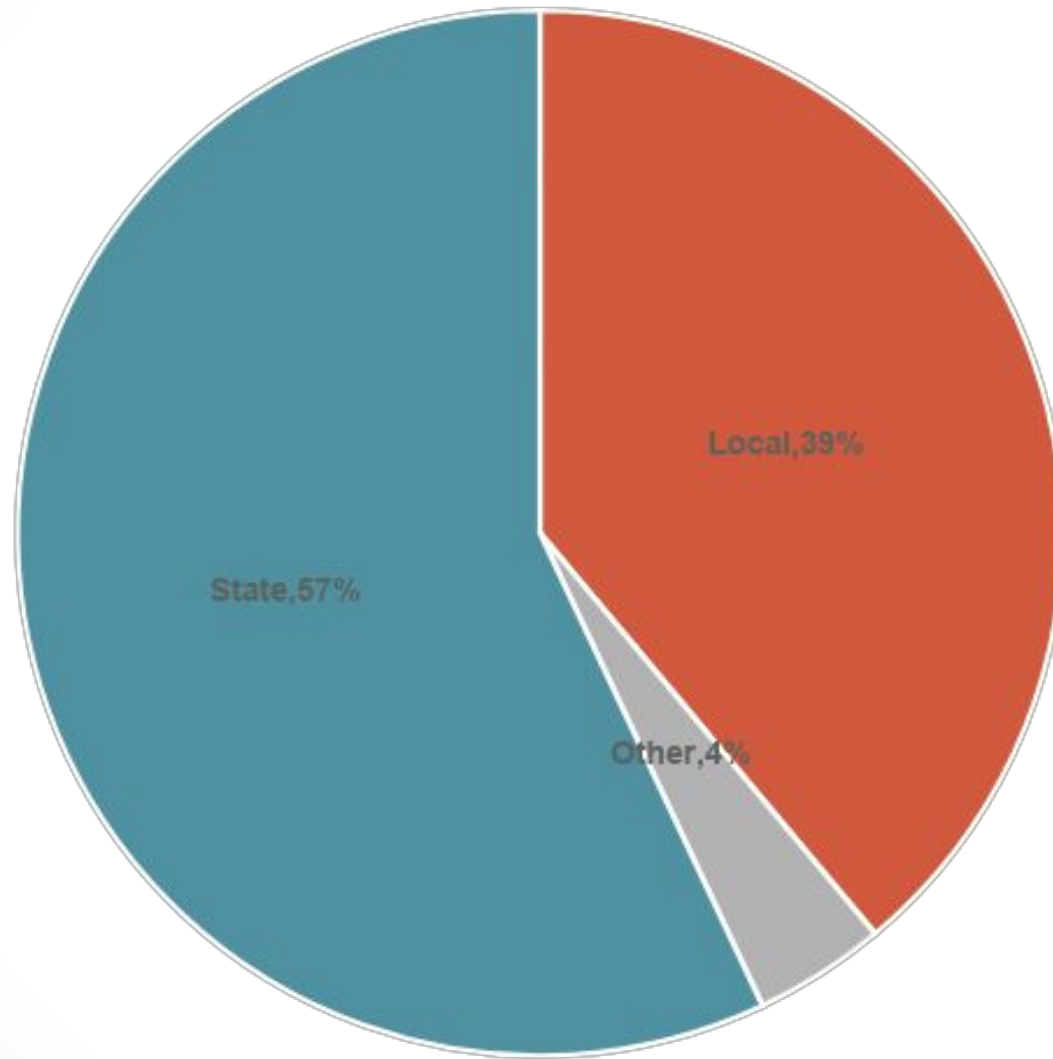
\*denotes figures based on budget  
 ~ Subject to change based on Audit  
 Fund 100 – General Fund  
 Fund 199 – Building Fund (Sold Properties)



# Budgeted Revenues

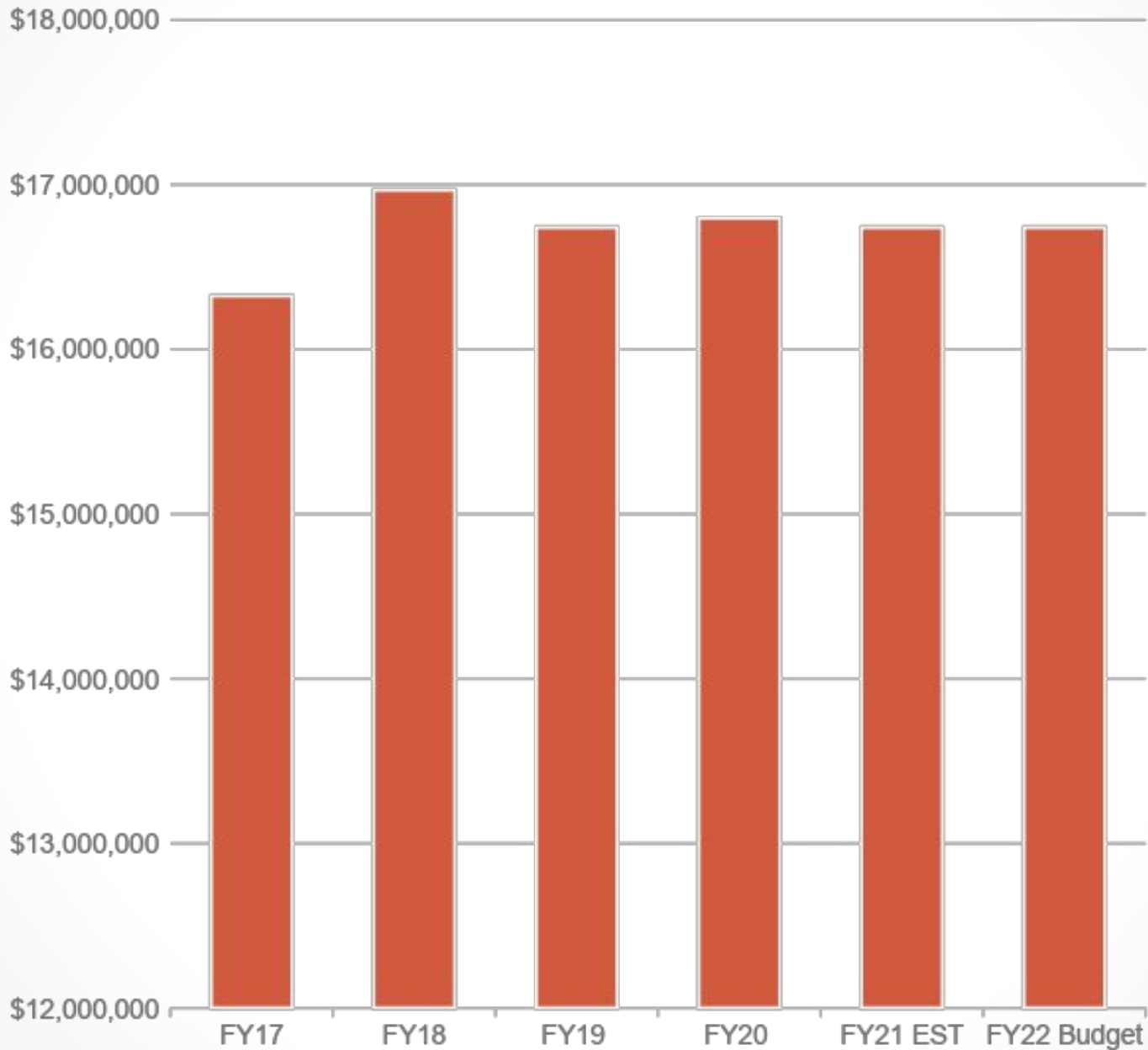
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State (Quality Basic Education) and Local (Property Tax)



## General Fund Revenue Sources Projected

Source	FY22 General Fund	Makeup
Local	16,601,000	39%
Other	1,741,000	4%
State	24,323,846	57%
Total	42,665,846	100%



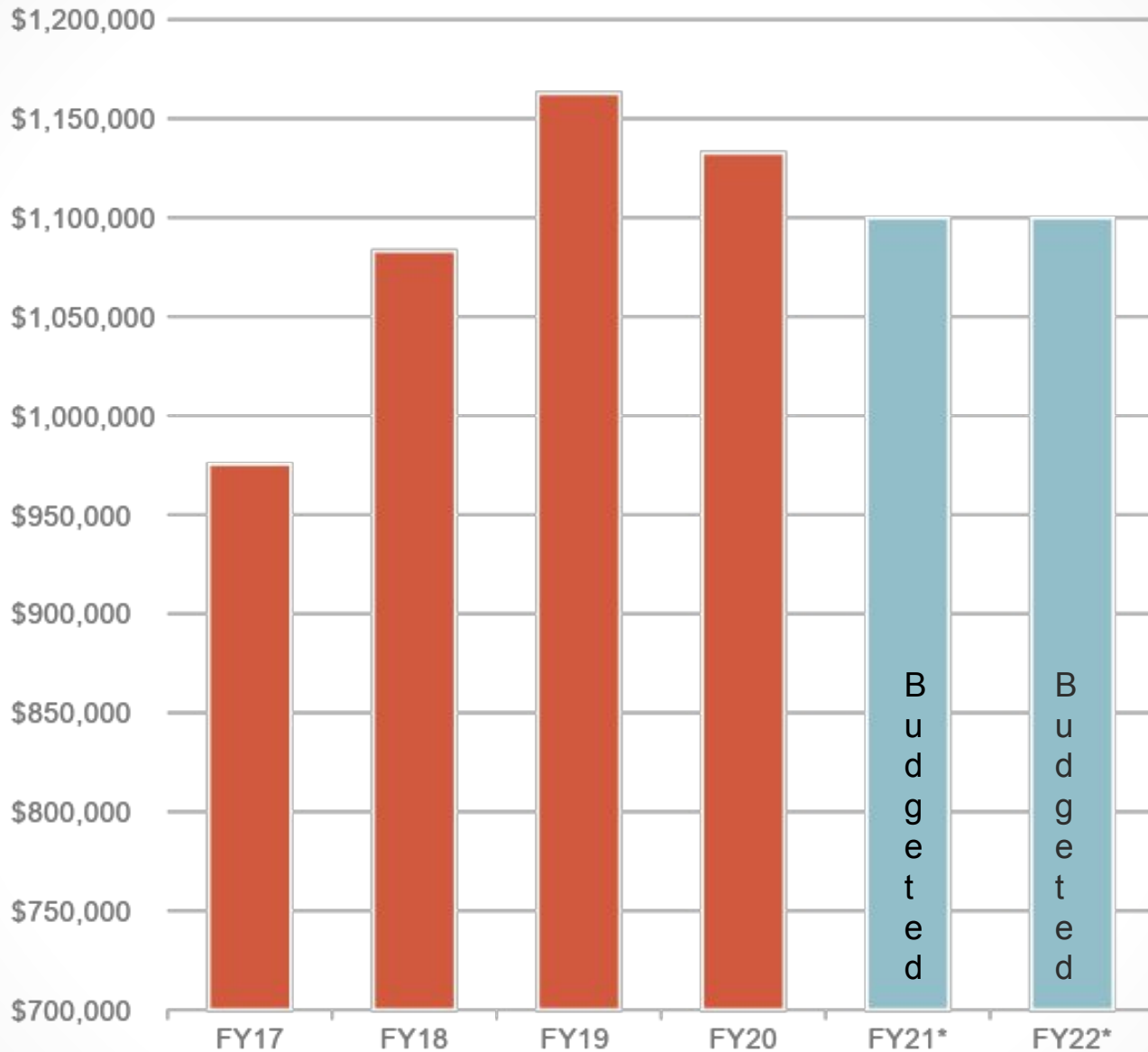
## Local: Property Ad Valorem Tax (School Tax) – 39%

Year	Mill Rate	1 Mill	Tax
FY17	17.06	956,851	16.32 m
FY18	15.65	1,084,269	16.97 m
FY19	15.65	1,064,304	16.66 m
FY 20	15.63	1,076,169	16.82 m
FY21 est	15.63	1,070,979	16.74 m
FY22	15.63	1,070,979	16.74 m

# Local: Property Ad Valorem Tax Information

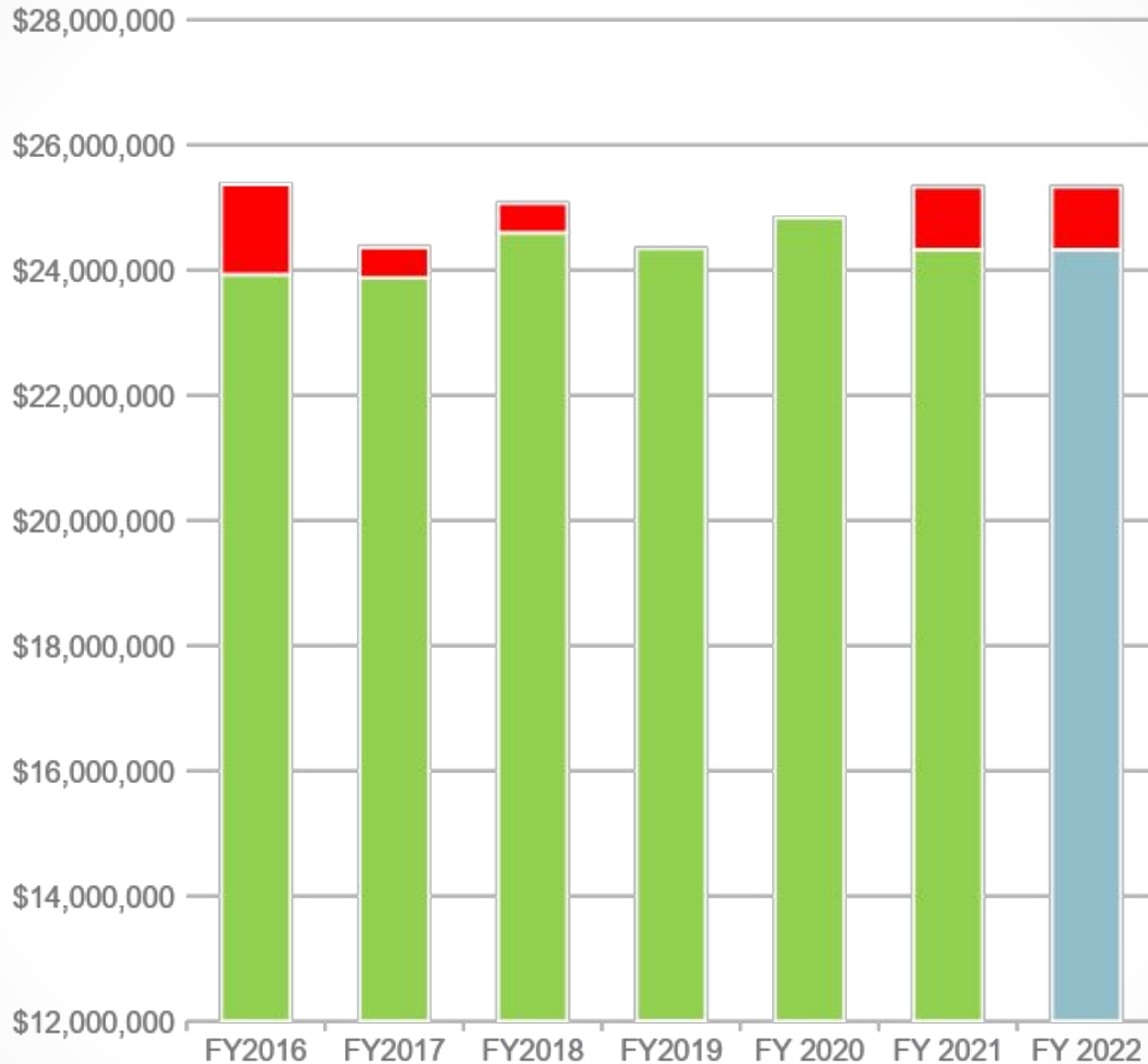
<i>Fair Market Value</i>			<i>Assessed Value</i>		<i>FY21 Mills</i>	<i>School Tax (est.)</i>	
\$	100,000.00	0.4	\$	40,000.00	15.63	\$	625
\$	150,000.00	0.4	\$	60,000.00	15.63	\$	938
\$	200,000.00	0.4	\$	80,000.00	15.63	\$	1,250
\$	250,000.00	0.4	\$	100,000.00	15.63	\$	1,563
\$	300,000.00	0.4	\$	120,000.00	15.63	\$	1,876

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## Other (4%): Title Ad Valorem (TAVT)

Year	GF TAVT
FY17	975,532
FY18	1,083,158
FY19	1,162,759
FY 20	1,132,675
FY 21*	1,100,000
FY 22*	1,100,000
*Budgeted	



## State: Quality Basic Education (QBE) – 57%

Year	Austerity	QBE Received
FY16	1,441,581	23,931,583
FY17	488,936	23,875,266
FY18	469,651	24,597,802
FY19	0	24,345,401
FY 20	0	24,837,693
FY 21*	1,006,476	24,323,758
FY 22*	1,006,529	24,323,846
*Budgeted		



# STATE QBE FUNDS to LOCAL Using FY 21 Funding

- \$106k is earned through QBE for Nursing and the actual cost is \$213k paid for with local funds
  - \$794k is earned through QBE for Transportation and the actual cost is \$3 million paid for with local funds
  - 16.47(24) subject specialists (Art, Music, PE/Health, Drama, Dance, etc.) in excess of what is earned by QBE(7.5 earned), the additional cost of \$1.3 million is paid for with local funds
  - 55 (75) paraprofessionals (Kindergarten, PEC, and Other) in excess of what is earned by QBE (20 Earned), the additional cost of \$2 million is paid for with local funds
  - 19.66 (30) clerical positions in excess of what is earned by QBE(10.34 earned), the additional cost of \$915k is paid for with local funds
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## STATE QBE FUNDS to LOCAL Using FY 21 Funding

- 4.67 (9) Tech specialist positions in excess of what is earned by QBE(4.33 Earned), the additional cost of \$296k is paid for with local funds
  - 1.61(11) Counselor positions in excess of what is earned by QBE(9.39 Earned), the additional cost of \$110k is paid for with local funds
  - 8 Behavioral Specialists/Interventionists of \$322k are paid for with local funds
  - \$1.13 million is earned through QBE for Maintenance and the actual cost is \$3.63 million paid for with local funds
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# General Fund Budgeted Revenue Recap

Description	FY2020	FY2021	FY2022
Property Ad Valorem	16,323,000	16,326,000	16,326,000
Other Tax (Intangible/RE Trans/Railroad)	275,000	275,000	275,000
TAVT	1,100,000	1,100,000	1,100,000
Other Local Revenue	475,000	341,000	341,000
Investment Income	300,000	250,000	300,000
QBE	25,643,725	25,628,266	24,323,846
<b>Totals:</b>	<b>44,116,725</b>	<b>43,920,266</b>	<b>42,665,846</b>
<b>Increase (Decrease) in Budgeted Revenue:</b>			<b>\$(1,254,420)</b>



# Budgeted Expenses

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Personnel and Operating Budget

# Budget Projection Original

<b>Grand Total of Revenue</b>	<b>\$42,665,846.00</b>	<b>\$43,920,266.00</b>	<b>-2.86%</b>
<b>Program Totals:</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>% Inc./Dec.</b>
<i>Instruction</i>	\$30,121,957.00	\$29,635,258.47	1.64%
<i>Pupil Services</i>	\$ 1,380,938.00	\$ 1,267,587.74	8.94%
<i>Improvement to Instruction</i>	\$ 2,136,834.00	\$ 2,003,599.00	6.65%
<i>Educational Media</i>	\$ 888,008.00	\$ 872,892.00	1.73%
<i>General Administration</i>	\$ 1,289,884.00	\$ 1,254,195.00	2.85%
<i>School Administration</i>	\$ 3,402,925.00	\$ 3,072,955.35	10.74%
<i>Business Services</i>	\$ 1,263,056.00	\$ 1,196,569.00	12.00%
<i>Maintenance and Operation</i>	\$ 3,966,041.00	\$ 3,700,617.00	7.17%
<i>Transportation</i>	\$ 3,045,484.00	\$ 2,991,911.00	1.79%
<i>After School Program</i>	\$ 1,275.00	\$ 3,204.00	-60.21%
<i>Personnel</i>	\$ 303,865.00	\$ 318,178.00	-4.50%
<i>Non-Instructional Services</i>	\$ 296,925.00	\$ 342,444.00	-13.29%
<i>Other Support Services</i>	\$ 51,248.00	\$ 144,000.00	-64.41%
<b>Program Totals</b>	<b>\$48,148,440.00</b>	<b>\$46,803,410.56</b>	<b>2.87%</b>
	<b>-\$5,482,594.00</b>	<b>-\$2,883,144.56</b>	<b>90.16%</b>

# CARES Act I and II/ American Rescue Plan (ARP) Act Revenues

<b>Revenues:</b>		
CARES Act I		\$2,015,889
CARES Act Set Aside Reserve		203,403
CARES Act II		8,079,646.00
John Milledge Academy		(139,302)
JMA Additional		(13,329)
American Rescue Plan Act (ARPA)		18,145,737
<b>Total Revenues</b>		<b>\$ 28,292,044</b>

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# Adjusted FY22 Budget Requests:

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| <ul style="list-style-type: none"><li>• \$1,000 one-time payment for Full-Time Employees and \$500 for Part-time Employees - General Fund</li><li>• Adjustment of Classified Steps (\$239k) - General Fund</li><li>• Salary Table Increase for: Paraprofessionals, Bus Drivers, Bus Monitors (\$345k) - General Fund</li><li>• Chorus Teacher for Middle School (\$75k) - General Fund</li><li>• Audio visual Teacher for Middle School (\$75k) - General Fund</li><li>• Aviation Instructor for High School (\$75k} - General Fund</li><li>• New sports at High School with supplements (\$35k)- General Fund (Bass Fishing, Flag Football and Competitive Cheerleading)</li><li>• Dance and Band Instructors for Academies (\$150k) - General Fund</li></ul> | <ul style="list-style-type: none"><li>• 12 additional Paraprofessional positions (\$420k)</li><li>• 6 additional EIP Early Intervention Program (EIP) Teacher positions (\$450k)</li><li>• 4 Multi-Tiered System of Supports (MTSS) Specialist positions (\$300k)</li><li>• 2 additional attendance clerk positions (\$70k)</li><li>• 3 additional bus monitors (\$61k)</li><li>• 6 Behavior/Academic Interventionists (\$210k)</li><li>• 1 Behavior Specialist (\$75k)</li><li>• 1 Career Academy Coach (75K)</li></ul> |
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# Updated CARES Act I and II/ American Rescue (ARP) Act Expense Projection

CARES Act/ARPA Available Revenues March 2021	\$ 25,919,505.00	
Tech List	3,150,000	(One Time)
1 years of expense	8,178,010	(Annual)
Sensory Rooms	240,000	(one-time)
Summer School and Saturday Academy	100,000	(Annual)
School Nutrition	28,000	(Annual)
PPE Supplies	496,526	(Annual)
New Positions	2,516,197	(Annual)
Year 1 total expense	\$ 14,708,733	
Year 2 Annual Expense	\$ 11,318,733	
<b>Total</b>	<b>\$ (107,961)</b>	



# **CARES Act I and II/ American Rescue (ARP) Act Expense Includes:**

## **Annual**

New Positions  
Custodial Supplies  
District Portion of Health Insurance  
Substitutes  
Custodial Contract  
Tutors at each school  
BOA Stipend  
Summer School & Saturday Academy

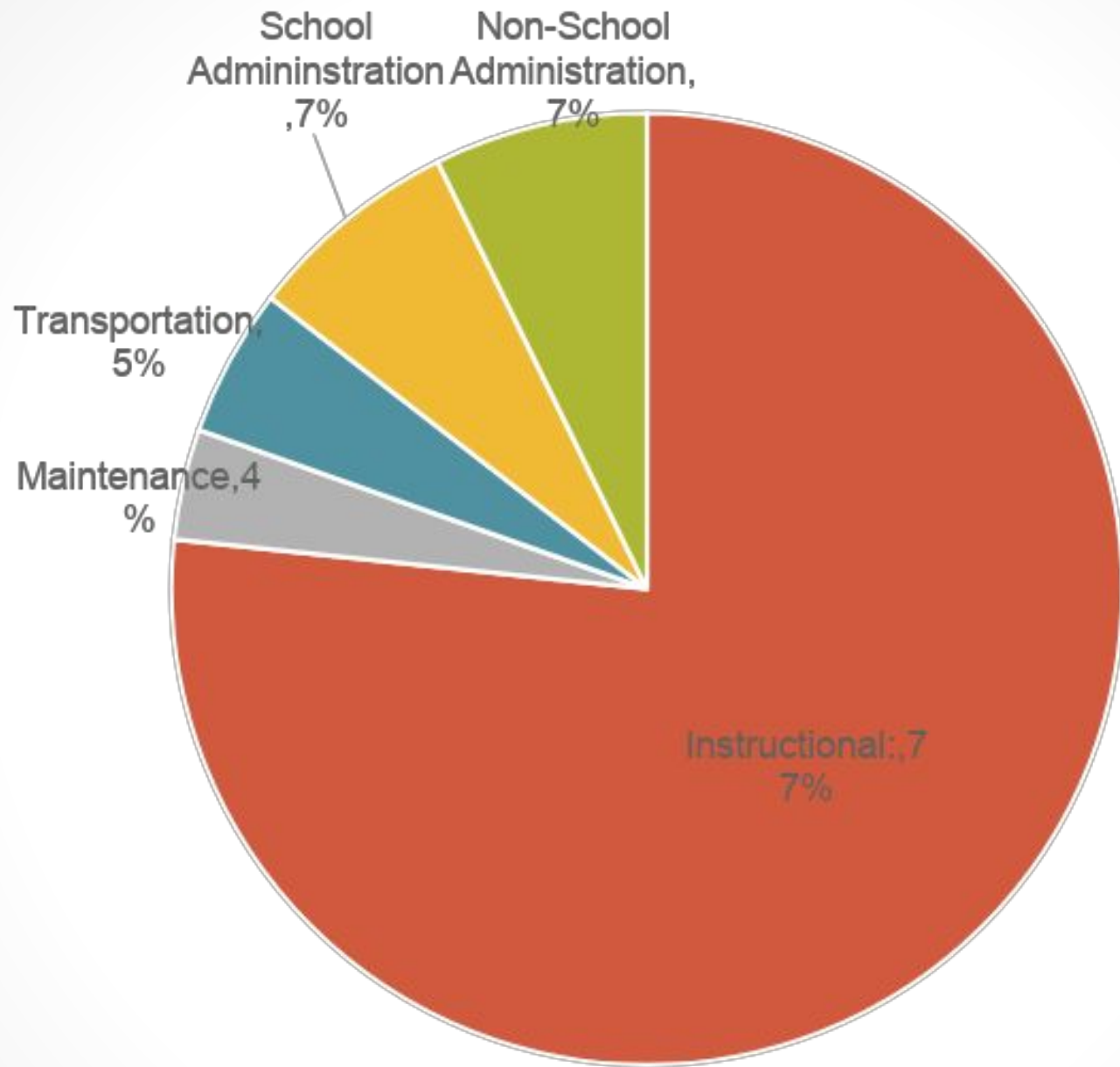
## **One-Time**

Chromebooks, iPads, and Laptops  
Audio Enhancement  
Sensory rooms

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# Proposed Tentative Budget

<b>Grand Total of Revenue</b>	<b>\$42,665,846.00</b>
<b>Program Totals:</b>	<b>FY 2022</b>
<i>Instruction</i>	<b>\$ 28,557,570.00</b>
<i>Pupil Services</i>	<b>\$ 1,185,162.00</b>
<i>Improvement to Instruction</i>	<b>\$ 2,019,392.00</b>
<i>Educational Media</i>	<b>\$ 785,948.00</b>
<i>General Administration</i>	<b>\$ 1,255,864.00</b>
<i>School Administration</i>	<b>\$ 3,086,910.00</b>
<i>Business Services</i>	<b>\$ 1,206,356.00</b>
<i>Maintenance and Operation</i>	<b>\$ 1,597,317.00</b>
<i>Transportation</i>	<b>\$ 2,143,247.00</b>
<i>After School Program</i>	<b>\$ 1,275.00</b>
<i>Personnel</i>	<b>\$ 269,845.00</b>
<i>Non-Instructional Services</i>	<b>\$ 296,925.00</b>
<i>Other Support Services</i>	<b>\$ 51,248.00</b>
<b>Program Totals</b>	<b>\$ 42,457,059.00</b>
	<b>\$208,787.00</b>



## Proposed Budgeted Expenses (86% Personnel, 14% Operational)

Description	FY2021	
Instruction	28,557,570	
Pupil Services	1,185,162	
Improvement to Inst	2,019,392	
Educational Media	785,948	
<b>Total Instructional:</b>	<b>32,548,072</b>	<b>77%</b>
Maintenance	1,597,317	4%
Transportation	2,143,247	5%
School Administration	3,086,910	7%
General Administration	1,255,864	
Business Services	1,206,356	
Central Support	269,845	
Other Support	258,197	
Community Services	91,251	
<b>Total Non-School Administration</b>	<b>3,081,513</b>	<b>7%</b>
	<b>42,457,059</b>	

# Budgeted Expenses Comparison

Description	Function	FY2020	FY2021	FY2022
Instruction	1000	29,339,181	29,635,258	28,557,570
Pupil Services	2100	1,948,957	1,267,588	1,185,162
Improvement to Inst	2210	1,578,191	2,003,599	2,019,392
Educational Media	2220	1,018,029	872,892	785,948
General Administration	2300	1,263,493	1,254,195	1,255,864
School Administration	2400	3,270,191	3,072,955	3,086,910
Business Services	2500	1,094,706	1,196,569	1,206,356
Maintenance	2600	3,608,459	3,700,617	1,597,317
Transportation	2700	3,033,644	2,991,911	2,143,247
Central Support	2800	288,854	318,178	269,845
Other Support	2900	405,277	398,397	258,197
Community Services	3300	91,251	91,251	91,251
		46,940,223	46,803,410	42,457,059

# How Do We Proceed?

Approve Tentative Budget

April 13<sup>th</sup>, 2021 at 5:30



Public Budget Hearing #1

May 11, 2021 at 5:30



Public Budget Hearing #2

May 20, 2021 at 5:30



Approve Final Budget

June 8, 2021 at 5:30







# Questions?

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